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HOUSE COMMITTEE ON HOMELAND SECURITY
HOUSE COMMITTEE ON EDUCATION AND LABOR

Congress of the United States
House of Representatives
Washington, DC 20515

March 19, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20220

Dear Commissioner Rettig:

Following my March 11, 2021 letter to you requesting the Internal Revenue Service (IRS) extend the tax filing deadline to at least June 15, 2021, I thank you for the agency's recent announcement to push back the filing due date to May 17, 2021. I still maintain that Americans need at least 60 days of deadline extension, but your announcement is a welcome step and is critical to give taxpayers some needed flexibility to prepare their filings during the COVID public health emergency and amid the numerous recent pandemic-related tax law changes.

I am greatly concerned, however, that the IRS is not affording this May 17th deadline relief to all taxpayers. The agency intentionally excluded estimated payments — a method used by millions of small business owners — from this deadline extension. According to your announcement, these payments are still due on April 15. The IRS is also not applying the deadline extension to certain trust income tax payments and return filings and certain corporate income tax payments and return filings.

Last year, when the [IRS provided tax filing relief in pushing back the filing date to July 15](#), it did so by applying it to all individual returns, trusts, and corporations, ***including*** estimated tax payments that were due on April 15, 2020.

During these trying times, ***all*** American taxpayers and tax preparers are under enormous strain and pressure, especially considering that the IRS itself started the filing season late, continues to be behind schedule, and now must implement changes from the American Rescue Plan Act (P.L. 117-2).

I urge the IRS to follow the same deadline extension policy as last year and apply it to all taxpayers. I further implore you to revisit the deadline extension and push the date to at least June 15, 2021. I believe these measures are necessary and appropriate to accommodate the multitude of complex challenges facing individual and small business tax filers, tax practitioners and the agency.

Sincerely,

A handwritten signature in blue ink that reads "Diana Harshbarger".

Diana Harshbarger
Member of Congress